Hodgkin · Evidence on Church-Rates
1852



# EVIDENCE

ON THE SUBJECT OF

# "CHURCH-RATES,"

BEFORE

# THE SELECT COMMITTEE

OF THE

# HOUSE OF COMMONS,

BY

## JOHN HODGKIN,

ON THE 27TH OF 6TH MONTH, 1851.

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REPRINTED FROM THE FIRST REPORT OF THAT COMMITTEE.

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LONDON:

EDWARD MARSH, FRIENDS' BOOK AND TRACT DEPOSITORY,
84, HOUNDSDITCH.

M.DCCC.LII.

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LONDON:
Edward Newman, Printer, 9, Devonshire Street, Bishopsgate.

About the middle of the 4th month last, information was received by the Committee of the Meeting for Sufferings appointed to attend to Bills in Parliament, that J. S. Trelawny, M.P. for Tavistock, had succeeded in carrying the following resolution in the House of Commons, *viz.*:—

"That a select Committee be appointed to consider the Law of Church-rates, and the difference of practice which exists in various parts of the country in the Assessment and Levy of such Rates; and to report their observations to this House;"

and that he was desirous of the co-operation of Friends in supplying such evidence as would promote the objects of the inquiry.

Four Friends were accordingly appointed to examine the cases of suffering returned during several preceding years. A considerable abstract was made from the accounts for the five years (1846—1850); and a selection was afterwards made of those cases which exhibited features of harshness and illegality. The Committee also considered that it might be desirable to supply personal evidence in some instances.

A circular was then issued requesting particular information from many of those Friends whose cases were ultimately selected, which was considerably responded to; and during the occurrence of the Yearly Meeting some important additional information was obtained.

The Committee of the House of Commons was occupied in the examination of witnesses, chiefly of other dissenting communities, during a considerable part of the 6th month; and on the 27th of that month our friend John Hodgkin attended, agreeably to the expressed wish of the Chairman, to give evidence on the legal division of the inquiry. His evidence occupies more than twenty-two pages (large octavo) of the published Report, and, besides consisting largely of information which bears upon the law of those called Church-rates, affords many particulars of the sufferings during the early period of our Society, chiefly on that branch of our testimony, and matters in connexion with it. Two volumes of our ancient records of sufferings which were produced, and one of the more recent volumes, were regarded with apparent interest by the Committee. A series of papers in illustration of portions of the evidence

was handed in and accepted. These papers are printed in the Appendix to the Report, and distinguished by the letters A. to F. Those marked B. C. D. specified :—

The number of cases, with amounts, respectively, of demand and of distraint throughout the kingdom, derived from the accounts of the past five years.

A schedule of similar kind, containing also the names and residence of Friends distrained upon during the past two years.

A selection, being the Abstract named above, showing cases of aggravated suffering, and, in some instances, of illegal procedure, which is preceded by an explanatory statement, signed by three Friends, on behalf of the Society, *viz.*, SAMUEL GURNEY, SAMUEL CASH, and SAMUEL STURGE.

By the time the examination had so far proceeded as to render the presentation of this paper suitable, the Committee began to be pressed for time. It would have been acceptable to the Friends who attended if an inspection of the paper had led to a more particular inquiry; but the Committee received it in common with the other papers, and appeared disposed implicitly to accept it.

The other papers were :—

"A schedule of imprisonment and persecution for non-attendance on the national worship and not 'communicating,' from about 1660 to 1680." Marked A.

"Case submitted to counsel on the legality of including more than one defaulter in a warrant of distress for the recovery of ecclesiastical demands, with the opinion of the Attorney-General and Sir James Scarlett thereon." Marked E.

And—The most recent of the petitions of Friends (17th of 5th mo. 1850) to the House of Commons for the abolition of those called Church-rates. Marked F.

Throughout the delivery of the evidence much respectful attention was given; and the other Friends present were impressed with the belief that the information which our friend John Hodgkin was enabled to afford found some place in the minds of the members of the Committee.

31*st of* 12*th mo.*, 1851.

*Veneris, 27° die Junii, 1851.*

MEMBERS PRESENT.

| | |
|---|---|
| Mr. Trelawny | Mr. Hardcastle |
| Sir R. H. Inglis | Sir John Duckworth |
| Sir David Dundas | Mr. J. G. Smyth |
| Mr. Pole Carew | Mr. Littleton |
| Mr. Horsman | Mr. Heyworth |
| Sir Charles Douglas | |

JOHN SALUSBURY TRELAWNY, Esq., IN THE CHAIR.

*John Hodgkin* called in, and Examined.

2920. *Chairman.*] I BELIEVE you were called to the Bar in 1825?—I was.

2921. Have you retired from practice?—Yes. I quitted actual practice in 1843.

2922. Have you had occasion at various times to make yourself acquainted with the existing law of church-rates?—Yes. The department of the profession with which I was most conversant was real property law; yet I have, ever since I commenced practice, had occasionally to give advice on questions of this kind and others connected with religious liberty.

2923. You have had more occasion to do so, probably, on account of your connexion with the community of Friends?—That is probably the case.

2924. Will you be kind enough to state to the Committee your view of the origin and history of church-rates?—In endeavouring to give my views on the subject, I do not at all propose to enter into many of the questions which have been so much discussed, in what for brevity I may describe as the Braintree case, as to the parochial liability and the power of a minority to bind the parish, but would as a lawyer freely admit the undoubted evidence which there is of the common law liability of the parishioners at large to the repair of the nave of the edifice for public worship, that of the chancel being thrown upon the rector or owner of the tithes.

2925. That distinction is clearly marked by the law of the land?—I think it is clearly so. In pretty carefully examining into the authorities, both of the general canon law and of the early English law, I confess that I have come to the conclusion (though I know that it has been a little disputed) stated by Chief Justice Holt in Carthew's Reports, p. 360, that in that point our law does very decidedly differ from that of most other Christian countries.

2926. Sir *D. Dundas.*] Will you state the difference?— According to the general canon law of Europe the repair of the entire building is thrown upon the owner, whether ecclesiastical or lay, of the tithes or other church endowments. I am aware of the interesting note (to which perhaps I may be allowed to refer) by the reporters of the Braintree case, in 12 Adolphus and Ellis, in which a very ingenious distinction is raised. After stating that, according to the original distribution of tithes, one-third of them was allotted to the repair of the building, one-third to purposes of hospitality, and one-third to the incumbent himself, they say that the chancel may be regarded as one-third of the building, and in Scotland is actually one-third of it. They therefore suggest that one-third of the incumbent's aggregate income for the whole of the building may be very similar to the appropriation of the whole income, if required, to one-third of the building. That is their line of argument; but it cannot, I apprehend, be sustained either in mathematics or law, and perhaps I need not pursue it further. We may very readily admit, without so refined a distinction, that the common law of England did impose the liability upon all the parishioners at large of repairing the building, without throwing any portion of it upon the owner of the tithes, with the exception of the chancel. I take that as a fact; and I may perhaps be allowed to refer, in connexion with it, to the laws of Cnut, as published by the Commissioners of Records, in which we find this very full but clear statement of the liability. It is the laws of Cnut, Secular, 66: "To church bot all men must lawfully give assistance;" so that I apprehend we have no occasion to seek for an earlier common law origin than that statute. But I am rather particularly anxious to refer to some of these early authorities, in consequence of the evidence which they furnish of the totally different state of the religion of the country at the time in which the liability arose.

2927. In your opinion, is "church bot" an adequate word to supply all the wants which the repair of the church implies?—I should be inclined to think it was, when we consider the sense in which "bot" has been used. "House bot" and "hay bot" were used when commoners had a right of cutting wood; "house bot" for all purposes of repair, and for the supply of fuel; "hay bot" for all purposes connected with the maintenance of hedges.

2928. Sir *R. H. Inglis.*] Are not the words, "*Ad refectionem ecclesiæ debet omnis populus, secundum rectum, subvenire*"?—I

believe those are the correct Latin expressions, but there is some slight difference between the literal translation of the Anglo-Saxon and the Latin version. It will be seen that I am not proposing at all to take a narrow, but rather a large interpretation, as imposing a common law liability. At the same time, I think it is but fair to refer to other parts of the same laws as the best expounders of the circumstances in which this provision existed at common law, and it seems to me that they do very clearly show the principle of the homogeneousness of all the people in the realm of England with regard to their common faith. I should like to have the opportunity of reading three or four of the laws from the same collection, which I think mark this distinctly. The eighth law in the first division (there are two divisions in the laws of Cnut) is, "And let God's dues be lawfully and willingly paid every year;" the ninth, "And Rome fee by St. Peter's mass, and whoever withholds it on that day, let him pay the penny to the bishop, and thirty pence thereto, and give to the king 120 shillings."

2929. Sir *D. Dundas.*] Is that the Peter's pence?—That I presume to be the Peter's pence. In the Latin translation I took out the words, thinking they were a little more explicit. "*Id est Romæ census quem beato Petro singulis annis reddendum ad laudem et gloriam Dei, regis nostra larga benignitas semper instituit.*" The 13th is, "And it is most proper that soul scot be always paid at the open grave." The 19th is, "And let every Christian man do as is needful to him. Let him strictly keep his Christianity, and also prepare himself to go to housel (mass) at least thrice in the year."

2930. Do you take soul scot to be the same thing as money paid *pro salute animæ?*—I am not quite clear of that.

2931. *Chairman.*] Do you cite all these facts or statements of law as proofs of the similarity and uniformity of religious belief at that period?—Exactly so; that emanating from the same authority, and extending over the same population, there are these provisions, which seem to me parts of the same homogeneous religious system. The 23rd, which is the last with which I will trouble the Committee, is, "And we instruct that every one shield himself very carefully against deep sins and diabolical deeds at every time, and that *he* very carefully make bot by counsel of his confessor," (which I think shows that I am right in ascribing the larger sense to the word "bot,") "who through impulse of the devil has fallen into sins." I think that the object for which I have cited these

contemporaneous parts of the same code, will be seen, without its being needful for me to offer any further remark upon them. They assume the homogeneousness of the religious faith of the people of England, a homogeneousness which no longer exists, and if it is to be maintained in its original character must be homogeneous popery. I would now proceed in the view of the common law liability to the statute of *Circumspecte Agatis*, in the 13th of Edward the First, which clearly withdrew from the temporal courts the power of prohibition in non-payment of church-rates; and as it seems to me, assuming the common law liability which I have mentioned, confirmed the jurisdiction of the Ecclesiastical Court over all the people of England for this purpose. The statute of *Circumspecte Agatis* is, "Circumspecte agatis de negotio tangente dominum Episcopum Norwicensem et Clerum non puniendo eos si placita tenuerint de hiis quæ mere sunt spiritualia videlicet de correctionibus quos Prelati faciunt pro mortali peccato videlicet fornicatione adulterio et hujusmodi pro quibus aliquando infligitur pena corporalis aliquando pecuniaria maxime si convictus sit de hiis liber homo. Item si Prelatus *pro cemeterio non clauso Ecclesia discooperta vel von decenter ornata* in quibus casibus alia pena non potest infligi quam pecuniaria penam imponat."

2932. Sir *D. Dundas.*] Are there any persons of authority who hold that church-rates are not at common law?—I am not aware that there are now.

2933. In your opinion, are church-rates at common law?—I think the liability to maintain the building in a fit state of repair is a common law liability. I am aware that there is a little difficulty with reference to the absence of a thorough common law remedy for a common law liability, but I wish to put it as admitting the existence of the common law liability *ad refectionem Navis Ecclesiæ.*

2934. *Chairman.*] Am I to understand you to state that the common law liability, which is admitted on all hands, grew up at a time when there was almost an entire uniformity of religious belief?—Exactly so.

2935. But a new element has now been introduced which makes it, in your opinion, cease to be desirable that that common law liability should be maintained?—Cease to be desirable, and cease to be fair; and I think that the very circumstances out of which it grew have so entirely changed, that though Parliament alone can *alter the law,* yet the hypothesis upon which that common law

rests fails. I should be glad to have an opportunity of adverting to one or two further evidences of this assumed homogeneousness. The first is, that all the parishioners are expected to attend church, and to communicate. I use here the language and substance both of various Acts of Parliament and of various canons.

2936. Sir *D. Dundas.*] Can you give us some early statute which requires that?—I was anxious to cite an earlier authority than the statute of Elizabeth, but I am not aware of an authority directly upon that point; indirectly, unquestionably, there is such an authority in the statutes of the reigns of Richard the Second, of Henry the Fourth, and of Henry the Fifth, especially the statute of 2 Henry 4, c. 15, which I believe is the first introducing the word "conventicles." There we have the evidence of a commencing diversity in the case of the Lollards. One of those early statutes referring to conventicles in connexion with Lollardy treats manifestly, by inference, of absence from the parish church as wrong, though I am not aware of any statute prior to the Reformation, illustrating this particular part of the subject on which I am now speaking, the compulsion of all the subjects of the realm to attend the parish place of worship. We come then to the Act of Uniformity, the 1st Elizabeth, c. 2. s. 14, by which every person is to resort to church every Sunday and holiday, on pain of church censures, and 12 pence for every offence; and by the 23d of Elizabeth, c. 1, there is a penalty of £20 a month for continuing to neglect to do so. I may also refer to the 90th canon of the general body of canons, the canons of James the First, in 1603, by which it is provided that churchwardens "shall diligently see that all the parishioners duly resort to their church upon all Sundays and holidays, and there continue the whole time of Divine Service;" on which Bishop Gibson observes, in his Codex, that that has by no means ceased; that it is still in force, though modified with regard to recognized Dissenters by the Toleration Act. In the 112th canon, it is provided that "The minister, churchwardens, questmen, and assistants of every parish church and chapel shall yearly, within 40 days after Easter, exhibit to the bishop or his chancellor, the names and surnames of all the parishioners as well men as women, who, being of the age of 16 years, received not the communion at Easter before." Then (as being nearly equivalent to a provision that all the parishioners should attend at the parish church) I may refer to the 5 & 6 Edward 6, c. 1, s. 6, which

imposes a penalty of being present at any other form of worship besides the common prayer: for the first offence six months' imprisonment; for the second 12 months, and for the third imprisonment for life.

2937. Do you take that to be the first statute which speaks of a difference of prayer in any public church?—I do not recollect an earlier one. Then by 13 & 14 Chas. 2, c. 1, Quakers, for assembling for worship, are liable for the first offence to £5, for the second to £10, and for the third offence to be transported to the plantations as slaves. And by the 22 Chas. 2, c. 1, which, I believe, is generally called the Conventicle Act, further penalties are imposed on persons attending conventicles, and on the preachers and the persons in whose houses they are held, which it is not necessary now to detail. I mention these things not to revive the remembrance of odious and repealed laws, but because they seem to me to show to demonstration the principle to which I have already adverted, that not only under the Romish dominion, but also in the early days of the Reformation, whilst all the nation were held to be liable to the repair of the national place of worship, it was held as a correlative proposition that all the nation ought to be of one faith and one mode of worship; and accordingly Lord Coke, in his Second Institute, p. 489, in commenting upon the statute of *Circumspecte Agatis*, on the repairing of the church by the parishioners, gives as the reason, "*Qui sentit commodum sentire debet et onus.*" And in Jeffrey's case, in the 5th volume of Lord Coke's Reports, amongst other things it was resolved, "That the spiritual court hath conusance *de reparatione corporis sive navis Ecclesiæ*," affirming what I have so distinctly admitted, the common law liability, but also giving, as it seems to me, the reason of that law, "That the cause that every parishioner is charged to the reparations of the church, and to provide convenient ornaments in it for the greater convenience and honour of Divine service, is first for the spiritual comfort which he hath in the hearing of the word of God there for his instruction in the true way to Heaven, in celebration of the sacraments, and in presenting to God their prayers, not only privately, but with the great congregation, to be thankful to God for all his benefits, and to desire of him all things necessary, &c., in respect of which inestimable benefits he is chargeable to repair his proper church in which he receiveth them, but shall not be forced to the reparation of any other church in

another parish in which he doth not inhabit," the point being whether the ownership of lands without residence in the parish induced the liability; but I cite it merely for the purpose of illustrating the general principle on which, according to Lord Coke, the common law liability arose.

2938. *Chairman.*] What were the means of enforcing that liability at that time?—They were by excommunication against the individuals, interdict against the parish, or a portion of them; and now, in the transition which has been gradually taking place from ecclesiastical to civil censures for pecuniary offences, imprisonment.

2939. Which is the law of the land at present?—Exactly so.

2940. Sir *D. Dundas.*] Ecclesiastical censures and interdict were purely *'pro salute animæ*?—I apprehend they were. The churchwardens accordingly, whilst they were to enforce the attendance of all who were not excommunicated, were at liberty (I mention it merely incidentally) to remove from the parish place of worship any one who was excommunicated, which indicates that he was considered as not fit to take part in the public worship, and shows the spiritual nature of the proceeding.

2941. *Chairman.*] Have you any references with you to statutes giving summary processes for the enforcement of church-rates?—Yes; but if I am not unduly occupying the time of the Committee, there is one further illustration of the general principle on which I am desirous of remarking, and that is, the laws against heresy. It seems to me that they, not less than the laws enforcing the attendance of all parishioners at the parish place of worship, and the communicating by all, show that any departure in the first instance from the Romish faith, and in the second instance from the Reformed faith (I admit that it more especially applies to the earlier periods), was considered a crime as well as a sin; that is the point.

2942. Sir *D. Dundas.*] Cognisable by the common law as well as by the ecclesiastical?—Yes. By the 2 Hen. 4, c. 15, it was enacted, "That none from henceforth anything preach, hold, teach, or instruct openly or privily, or make or write any book contrary to the Catholic faith or determination of the Holy Church."

2943. Lollardism was at that time creeping on, was it not?—Yes. The University of Oxford was in one of the statutes, or in one of the canons, I am not quite sure which, spoken of in terms

of very great suspicion and fear, in consequence of the gradual growth of Lollardism.

2944. Wickliffe's doctrines had at that time taken root, and were spreading?—Precisely so; and they therefore began to destroy that homogeneousness from which these branches of the law sprang. I do not know whether I should be occupying too much time by just reading two cases out of Lord Coke's 3rd Institute, which show the way in which this Act was attempted to be exercised, even with reference to opinions and expressions, as well as practice; and though the good sense of the common law courts narrowed this Act, yet the cases themselves are illustrations of the view which I take of the implied duty of homogeneousness of opinion. The first is Keyser's Case, which is given in Lord Coke's 3rd Institute, chap. 5, page 42: "John Keyser was excommunicated by the greater excommunication before Thomas Archbishop of Canterbury, and Legate of the Apostolic See, at the suit of another, for a reasonable part of goods, and so remained eight months. The said Keyser openly affirmed that the said sentence was not to be feared, neither did he fear it. And albeit the Archbishop or his Commissary hath excommunicated me, yet before God I am not excommunicated, and he said that he spake nothing but the truth; and it so appeared for that he the last harvest standing so excommunicate, had as great plenty of wheat and other grain as any of his neighbours, saying to them in scorn (as was urged against him) that a man excommunicate should not have such plenty of wheat. The Archbishop did by his warrant in writing, comprehending the said cause, by pretext of the said Act of 2 Hen. 4, c. 15, commit the body of the said Keyser to the gaol at Maidstone, for that (saith he) in respect of the publishing of the said words, *dictum Johannem non immerito habemus de hæresi suspectum.* By reason whereof the said John Keyser was imprisoned in Maidstone gaol, and in prison detained under the custody of the keeper there, until by his counsel he moved Sir John Markham, then Chief Justice of England, and other the Judges of the King's Bench, to have an habeas corpus, and thereupon (as it ought) an habeas corpus was granted. Upon which writ the gaoler returned the said cause and special matter, and withal according to the writ, had his body there. The court, upon mature deliberation, perusing the said statute (and upon conference with divines) resolved, that upon the said words Keyser was not to be

suspect of heresie within the said statute as the Archbishop took it. And therefore the court first bailed him, and after he was delivered."

2945. Have you the year of Keyser's trial?—The 5th of Edward the Fourth. The next is Warner's, 11 Hen. 7. "Hillary Warner, being an inhabitant within the parish of St. Dunstan's-in-the-West, held opinion and published there, and in divers other places, *quod non tenebatur solvere aliquas decimas curatori sive ecclesiæ parochiali ubi inhabitabat.*" That was his form of Lollardism. "Whereupon Richard Bishop of London commanded Edward Vaughan and others to arrest the said Hillary Warner, by force whereof they did arrest him and detained him in prison a day and a night, and then he escaped. Hillary Warner brought his action of false imprisonment against Edward Vaughan and others. In bar whereof the defendants pleaded the statute of 2nd Henry the Fourth, and that the plaintiff held and published the opinion aforesaid, which opinion was *contra fidem Catholicam seu determinationem sanctæ Ecclesiæ*, and that the defendants, as servants to the said bishop, and by his commandment, did arrest the plaintiff and justified the imprisonment; whereupon Hillary Warner, the plaintiff, demurred in law, and after long and mature deliberation it was by Brian Chief Justice, and the whole Court of Common Pleas, adjudged that the said opinion was not within the said statute of 2nd Henry the Fourth, for that it was an error, but no heresie." There we come to a slight allowable admission of diversity of opinion, "which I have the rather reported," Lord Coke says, "for that the reporter of this case did not only misreport the time of the bringing of the action, but the statute which was the ground of the matter in law, and leaveth only the judgment; the record itself is worthy the reading."

2946. Lord Cobham's case you are aware of also?—Yes.

2947. That was in the time of Henry the Fifth?—Yes.

2948. Do you remember what his special heresy was?—I think it was with regard to the Real Presence. We might readily multiply instances in coming down to the capricious reign of Henry the Eighth. It is not, however, with a view to prove the existence of a persecuting spirit, but the assumed required uniformity of faith, that I mention these cases.

2949. *Chairman.*] Have you any references with you to statutes giving summary processes?—Yes; there is the 7 & 8 Will. 3, c. 34.

As I presume that the Committee have had many references to the Acts of Parliament on this subject, I will here mainly confine myself to those Acts which have been passed for rendering easier and more certain to the claimant, and consequently less onerous even to the defendant, the proceedings against the members of the Society of Friends. Notwithstanding that the object has been to secure the payment of the rate, it is pleasant to refer to the temper in which many of these alterations have been made, doubtless with the view of lessening the sufferings on which I shall have occasion afterwards to speak; but in order to complete, in accordance with the question put from the Chair, the view of the legislation upon the subject, I will just specify the statutes which have been passed.

2650. Sir *D. Dundas.*] Is the 7th and 8th of William the Third the first statute which gives any protection?—I think it may be said to be so.

2951. Or which betters the condition of the recusant?—Yes. There was, I think, in the same year, another statute also relating to the recovery of ecclesiastical demands of small amount; but the 7th & 8th of William the Third was the one which was made more especially with a view to lessening the sufferings of Quakers. It was to continue in force for seven years; it was extended for a further time by the 13 Will. 3, c. 4; and it was made perpetual by the 1 Geo. 1, c. 6; but it limited the proceedings for which this inexpensive mode of recovery was granted to £10. I ought to say that it included other ecclesiastical demands as well as the rates for the repair of the church; but wherever the amount exceeded £10 (which, though it was perhaps not very likely to occur in the case of rates was very frequently the case with regard to tithes and moduses), there was a necessary resort to the more cumbrous and often fruitless proceedings in the Ecclesiastical Court, or else in the Exchequer and Chancery.

2952. *Chairman.*] That constituted a remedy against the property, in contradistinction to a remedy against the person? —It included a remedy against the person; for in the event of their not finding goods, they were at liberty to imprison as well.

2953. But in the first instance it was against property?—Yes.

2954. Sir *D. Dundas.*] Is the 1st George the First a mere continuing statute?—No; it alters the previous Act in some respects, and gives the sum of 10*s.* costs, on which I shall have occasion to

trouble the Committee with a few remarks, when I come to speak of the way in which the law has operated upon our body. Then, by the 53 Geo. 3, c. 127, the maximum of £10 was raised to £50, giving, in all cases in which the title to the validity of the rate, or the claim to tithe, as the case might be, was not in dispute, a summary jurisdiction to justices of the peace.

2955. Are you aware whether the 53rd of George the Third was passed upon any particular grievance which was submitted to Parliament?—I am not aware that it was; of course that was before the time which I can personally recollect. I have referred to the minutes of our own religious body, which generally contain very full particulars of applications to Parliament for relief, and of conferences, either with the Government or with the individual promoters of Bills, and I have not been able to find any light thrown upon the discussions of that period. In a previous period, as early as 1789, the then Lord Stanhope took some very active measures, and I think brought in a Bill with a similar object, but it failed: our Society was then in conference with him, but nothing came of it.

2956. *Chairman.*] Are the Committee to understand you, that both those last Acts referred mainly to the position of the Community of Friends?—No; the 53rd of George 3, c. 127, if I recollect rightly, related generally to the Ecclesiastical Courts. I believe that was the statute which altered the process upon excommunication. It was intituled, "An Act for the better regulation of Ecclesiastical Courts in England, and for the more easy recovery of church-rates and tithes." Therefore occasion was taken by the Government, on the passing of that Act, to alter the period of limitation for the recovery of these demands, and also to extend the amount which was recoverable by the summary jurisdiction. Then came the 5 & 6 Will. 4, c. 74, for which, so far as the House of Lords was concerned, we were very much indebted to the Duke of Richmond; he took a great deal of pains about it, and certainly it is the most considerate piece of legislation on the whole subject. It entirely abolishes imprisonment in these cases, on the ground which the Duke repeatedly expressed in conference with myself on the subject, that there was no advantage whatever in imprisonment in matters of this kind. Imprisonment for a sum of money is imposed as a means to an end, that end being payment: and as the payment

will not be made by a conscientious Quaker, imprisonment altogether fails of its object. It is, in fact, the same reason which renders the impounding of a distraint, to which I may have occasion to advert afterwards, in the case of Quakers, of no use whatever. It is no mercy; it is a gratuitous addition to the infliction; the rate will not be paid.

2957. When you say that imprisonment has been abolished, you apply that remark to the Community of Friends?—Just so; that relief is confined to the Society of Friends, and confined to ecclesiastical demands; it abolishes all process against the person. There was at that time a member of the Society of Friends in Carlow Gaol, a very respectable yeoman, whom I knew personally; he had been there for six months, and there was not the remotest prospect of his being liberated from imprisonment. This Act passed towards the close of the session. The gaoler demurring to let the prisoner out upon a mere Act of Parliament, without special authority, the present Earl of Carlisle, who was then Irish secretary, and who had been the chief promoter of the measure in the House of Commons, wrote himself to the gaoler instructing him to set him at liberty. The Act of Parliament was not only prospective, but, so far as the imprisonment of the person went, retrospective; giving immediate relief against the goods and estate of the prisoner which the claimant would not under ordinary circumstances have had after the liberation of the prisoner.

2958. Sir *D. Dundas.*] That is the last statute upon the subject?—That, I believe, is the last statute upon the subject, with the exception of the Amending Act of the 4 & 5 Vict., c. 36.

2959. *Chairman.*] There is then a difference in the law with respect to the mode in which church-rates are recoverable from Quakers, and the mode in which they are recoverable from other persons?—Certainly; that difference consisting in the wider jurisdiction of justices of the peace by a summary process; in the non-necessity of impounding the goods with its incidental charges, and in the impossibility of taking the person of the party making default in execution.

2960. Is there any other statute to which you wish to refer, with regard to the enforcement of church-rates?—Not on this part of the subject.

2961. Will you state, for the information of the Committee, what is the feeling of your community with regard to these

ecclesiastical payments; what is the ground of their objection?—I will endeavour to do so as clearly as I can. I may, in the first place, remark, that it does not at all proceed from any reluctance to be subject to Cæsar in things which we consider belonging to Cæsar; that there is, on the contrary, if I may be allowed to say so, an extra willingness to pay all municipal dues, and a very strong feeling that any withholding of them, either directly or indirectly, is quite as unconscionable as the withholding of a private debt. It forms a subject matter of our Christian discipline; and our feeling upon it is, that it is not merely a civil duty, but that it is a clear moral and religious duty. But we consider that in matters having immediate reference to our duty to God, the Divine law takes priority even over Cæsar's law, when it enforces an ecclesiastical claim. We are perfectly ready to pay all Government dues without looking to their application, on the ground that they are due from the subject to the Monarch—to the Government; although their application may include some objectionable objects, as well as many which are useful. We have nothing to do with that; it is the affair of the Government, and not of the subject. But we have ever felt that, with regard to those payments which are made exclusively for a purpose which is inconsistent, in our view, with Christian doctrine and practice, whether for ecclesiastical or for military objects, and in which the payment is, if I may so speak, ear-marked, being applied exclusively to the objectionable object, the higher law intervenes; and believing the thing to be wrong, we passively submit to the operation of the law; feeling that it is better to take the consequences, be they what they may, than to do even what may be thought by some a small wrong thing.

2962. With respect to the readiness of your community to pay all which may be fairly charged upon them, is it the fact that they are in the habit of supporting their own poor?—It is so. That of course presents no difficulty to a cordial and ready payment.

2963. Sir *D. Dundas.*] You pay all stamps?—We are extremely anxious to do so, and have only lately been with the Government on that very subject, feeling that there are certain commercial arrangements in which the usage of the commercial community almost precludes us from doing so, and in which the trial is not that we have to pay them, but that we cannot pay them. For instance, in invoices, in signing and marking with initials invoices in commercial transactions, there would be almost an impossibility

of going through ordinary business without some form of acknowledgement which is not upon a stamp. We feel that as a burthen; not as a burthen that we have to pay the stamp, but that we are precluded from doing it. The Government know that we cannot do it; being convinced that virtually it cannot be carried out.

2964. Why? — Because of the character of the commercial transactions, that a stamp cannot be affixed to them. The Chancellor of the Exchequer understands it. The Chairman of the Board of Inland Revenue perfectly understands it, that the revenue laws in that particular are a dead letter; that in the arrangements which take place between commercial houses, wholesale and retail, there is the passing and marking perhaps of 200 or 300 invoices in the course of a short time, in which the signature of initials is given, and in which it would put an entire choke upon business if a stamped receipt had in each case to be prepared and given. In many cases we would be willing to give the stamp, but the other party would not be willing to receive it.

2965. That is a case applicable to all conditions of men as well as Quakers? — Entirely so; but I mention it as showing that our only burthen in that case is our inability to pay what we wish to pay; I only mention it in reply to the query, whether we pay stamps upon all transactions; we pay them most willingly upon all on which we can do it.

2966. Sir *R. H. Inglis.*] You have stated that the body to which you belong has no objection to pay to Cæsar anything which Cæsar is entitled to claim; will you be pleased to state to the Committee whether in taking a tenement any member of your community forms a calculation as to the value of such tenement, and pays so much less in the shape of rent, on the ground that he has to pay so much in reference to poor's-rate, so much in reference to highway-rate, so much in reference to police-tax, and any other burden whatever including church-rate. If so, does he or does he not receive the *quid pro quo* in reference to any one of the burdens to which his tenement would be exposed; does he not receive, in the shape of a diminished rent, so much as he pays in the shape of poor's-rate, in the shape of highway-rate, in the shape of church-rate, and is there practically any distinction? — I think it most probable that, especially where, as in the case of hiring land, these various elements must have to be looked at as a matter of business, a careful man would compute all to which he could by

any possibility be subject; yet I feel that this answer is somewhat theoretical, since, as regards church-rate, especially with reference to dwelling-houses, I should not have supposed that the question whether rates were usually granted or refused by the vestry was looked at at all between landlord and tenant. Practically I am not aware of such a thing. Still I feel the force of the question; and it appears to me, with submission, that if it is entitled to any weight as showing that a conscientious debt is created countervailing a conscientious religious testimony, the only conclusion which a consistent Quaker could draw would be that he must leave the country rather than be exposed to a conflict between his duty to God and his duty to his neighbour. For my own part, I should feel that if I took a house or other tenement at what was its fair market value, and was then active in paying all that I could with a clear conscience, and passive in submitting to all that I could not pay with a clear conscience, I was not guilty of any breach of duty, either as a good subject or as an honest man. If I had a doubt upon it, I must go to another country, where those functions could be reconciled.

2967. By some statutes a payment is enforced upon the ground landlord, by others upon the occupier; in every case, probably, the burthen falls ultimately upon the landlord; and in the particular case to which your attention has last been called, is it or is it not consistent with your judgment, and your knowledge of right and wrong, that a gentleman of your own persuasion might make an arrangement with the landlord in taking a tenement, by saying, "I can pay police-rate; I cannot pay church-rate; will you be so good as to pay the church-rate, and I will pay the police-rate"?—I think it would be a very unbecoming mode of performing a religious duty for a man to do that by another which he was not easy to do himself. If there have been any such instances, they are such very rare exceptions as prove the rule; and, so far as I am concerned myself, I would much rather pay the thing directly than be the means of getting another to do it, so as to appear to keep my conscience, and yet in substance to break it.

2968. Does it appear to you, upon reconsideration of the question, that there is or is not a difference between the landlord being a member of the Society of Friends and being a member of any other community? In the case of the landlord, would it or would it not violate his conscience, supposing he were not a member of

the Society of Friends; and if it would not violate his conscience, would you impose any sin upon him in transferring to him the legal liability to repair a particular edifice? — I think that the inconsistency would be in asking him to take upon himself a burden which, by the law, belongs to me and not to him; it would be virtually, and in all good faith, a payment by me, if it were a payment by him at my request, with a corresponding raising of my rent. It does not at all come up to our idea of the mode in which a conscientious man ought to act in bearing a Christian testimony.

2969. Practically, does he or does he not charge you, we will say, £98 10*s.* for the rent of a tenement which is worth £100, inasmuch as the occupier, whoever he may be, will have to pay the sum of 30*s.* in respect to a particular impost, call it what you will? — I am not aware that there is that difference of price in the market value of property, according to the question whether a rate of this casual character is or is not *de facto* imposed.

2970. *Chairman.*] Do you consider that the question of the ultimate incidence of a tax is by any means an easy matter to unravel? — I do not. I am not a political economist: and I am aware that the question, both of taxes and also of other outgoings, whether they press upon the landlord or upon the occupier, or upon the consumer of the commodity produced, is rather a thorny one, upon which I confess I am not myself prepared to give an opinion.

2971. At all events, without a profound investigation of a speculative point, you do not feel yourself competent to state whether that precise arithmetical difference would take place? — I do not; I can conceive that in some cases it may, where there is special prudence, and that I apprehend is the only answer which I can give to the first question of Sir Robert Inglis.

2972. And you conceive that in large towns, where no such tax has been paid for a great number of years, that calculation has ceased to be made? — Yes, it cannot be made by anybody.

2973. Supposing the tax one which Dissenters are compelled to pay, is their objection to the application of the tax, or to the existence of the tax? Supposing, for example, the tax were applied to purposes of education or police, would there be the same objection to the levy of the tax? — Unquestionably not.

2974. So that if in reality a difference takes place in the amount

of rent which they pay, it may be fairly considered that Dissenters would have no objection to pay the same amount, so that the application of it were to a different purpose from that to which it is now applied? — Certainly.

2975. Mr. *Heyworth.*] Do you entertain the idea that the law of church-rates originated in the principle of conscientiousness; that it was a conscientious obligation originally? — I am inclined, from the degree of investigation which I have given to the early introduction of Christianity into these realms, to regard it as in the main conscientious, though it is difficult to speak of the exact degree of conscientiousness of the people at large, when in a barbarous age the monarch, partly under the influence, it may be, of superstition, and partly of conscience, undertakes to determine for his whole realm that which his confessor tells him is best for his own soul.

2976. You are a member of the Society of Friends, I believe? — I am.

2977. Your mode of religion, and of teaching religion, costs you something, I presume?—It costs us as little as well can be, seeing that there is, in no form whatever, any pay for preaching, instruction, or religious acts of any kind. It may not be amiss for me to mention, that in our Society, the only officers who are paid are the door-keepers, and persons having charge of meeting-houses and burial grounds, with the exception of one recording clerk in London, who at a small salary, I do not exactly know what, perhaps £150 a year, acts for the whole body; therefore our ecclesiastical dues may be considered, in fact, as standing at zero.

2978. But you have meeting-houses? — We have meeting-houses, the repair of which is of course provided for by a voluntary contribution, as I apprehend it was in primitive times.

2979. Then if you purchased an estate which was burthened with church-rates, would you feel that your conscience was acquitted of its duty when you had paid your portion of the expenses to your own religion? — I think that I should hardly put the two in juxtaposition at all. I should feel glad voluntarily to contribute to the small necessary outgoings of my own form of worship, and the support of the poor of my own community; but I should not make them a set-off against a burthen of this kind, which I object to on other grounds.

2980. *Chairman.*] Would you have any objection to taxation

for the purposes of maintaining a burial ground, which was also used by the members of the established Church? — The difficulty which might arise and has arisen in some cases of that kind is of this nature, that it almost necessarily involves the performance of rites and modes of worship with which I should be conscientiously uneasy; for example, there are parts of the burial service by paying for which I should feel that I was virtually doing that which was inconsistent with my own religious principles.

2981. In fact you could not bury there without a conformity to the rites involved in the burying?—Exactly so.

2982. Have you at hand any statements of the sufferings to which the community of Friends have been subjected by the law of church-rates?—Yes, I have a specimen; the records of the sufferings of our religious Society, though they have not been made matter of much notoriety, our object not being to do that, but simply to maintain a clear conscience ourselves towards God and towards man, are contained in 42 of these folio volumes, commencing with the year 1650 and ending with the year 1850 (*the Witness here produced three of them*).

2983. Sir *D. Dundas.*] Where are they kept?—They are kept in our record-room, in the neighbourhood of Bishopsgate-street, Devonshire House.

2984. By the clerk whom you mentioned?—Yes; and they contain a vast deal of very interesting constitutional law, and abundant evidence of the patient suffering for what we designate our Christian testimonies. We do not call them opinions, but testimonies; for we feel that if a man merely gives an opinion, and does not square his conduct with it, he is an inconsistent man. And one of the circumstances which may perhaps have given rise to the idea that there is a certain amount of obstinacy in our course of procedure is this, that we have felt that we could neither directly or indirectly, as I have already mentioned, do that which we regarded as inconsistent with primitive Christianity. These sufferings are recorded according to the several counties; they have been preserved with a very great deal of care, and they contain the accounts of prosecutions, and imprisonments, and distraints of the members of our religious Society for non-attendance at the parish place of worship, for non-partaking of the sacrament according to the rites of the church of England, for attendance upon our own meetings, for refusing to swear, and for refusing to pay tithes and

church-rates. There are also a comparatively small number of impositions for direct military purposes; I do not here mean general taxes raised, as many were, during the late war, with the avowed object of prosecuting the war with vigour, but paid into the general treasury; for as the payment in these cases was required by Cæsar, and was paid to Cæsar's treasury, it was cheerfully made, leaving the application entirely to the Government, on the principle of the distinction already stated.

2985. Are those books open to every member of the Society of Friends?—They are.

2986. May any member of the Society of Friends, who wishes to know the rule of the Society of Friends, apply to those books for it, to know what has been done in time past?—He may do so; from these 42 volumes he would rather learn, if I may so speak, the practice than the rule; the rules are published in a separate quarto volume, which, if I had been aware of the importance of it, I would have taken care to have laid upon the table; perhaps I may be allowed to do so when the Committee next meet.

2987. Are those rules published by the authority of a committee, or those having the management of the affairs of the body?—They are.

2988. And are they amended from time to time?—They are.

2989. *Chairman.*] Are not many of the inconveniences to which your community is subject practically obsolete at present?—A considerable number of them are, by the mitigating laws to which I have alluded.

2990. For example, the attendance at Divine worship?—The obligation to attend Divine worship, according to the national form, is of course removed by the Toleration Act.

2991. Was not there, until a very recent period, a tax upon an individual not attending Divine worship?—I think that was practically removed by the Toleration Act, as regards Dissenters. Bishop Gibson mentions in his Codex, that those canons and statutes which relate to non-attendance at parochial worship are in force; but then he says that they are in force with reference to those who cannot show that they come within the provisions of the Toleration Act, and that consequently, even if the churchwarden did not at all know what was the ground of the absence of an individual, he might present that individual for non-attendance, and it would lie upon the latter to show in justification, that he came within the provisions of the Toleration Act. But practically it may be said

that there has been no difficulty whatever on that head since the passing of the Toleration Act.

2992. Sir *D. Dundas.*] What are the directly military objects to which you say you will not pay? How do you establish that they are directly military objects?—At present there are extremely few instances of the kind. They would occur in this way: for instance, if a person was drawn for the militia, and a fine was imposed upon him for a substitute, he would certainly be distrained on for the amount or go to prison: there is no provision to prevent it. Very many instances have occurred, within the present century, of our young men going to prison on this account.

2993. The party would not pay for a substitute?—No; because it goes directly into the military chest as a war payment.

2994. Is there any other case?—I think there are instances in the City of London of what is called the trophy tax; I am not aware of its particular application, but it is distinctly a military tax. There have been some other minor charges which I do not at present remember. My friend reminds me of the conveyance of military baggage; I was about to remark that one's own experience does not go much beyond the period of peace.

2995. It seems to me that the church-rates, and the militia, and the conveyance of military baggage, are about the whole of the things to which your community object?—And tithes.

2996. *Chairman.*] Will you give the Committee, from that volume, some cases illustrative of the grievances assumed to exist with regard to Quakers from church-rate law?—It will be seen that the difficulty has not been to supply evidence, but to select any portion of it which should not be burdensome, and which should yet give a fair representation. I have brought by way of specimen, should the Committee wish to see the manner in which they are kept, the first two volumes, and also the last volume. My difficulty has been to select a few cases by way of specimen. I have taken a few principally from these first two volumes, because they illustrate the law at a time when it was more harshly exercised. I have also, in addition to that, brought a summary of the last five years, exclusively confined to church-rates, and a full statement of all the cases on church-rates in the year 1850. I hold in my hand a few cases, there may perhaps be 100, which I have just taken out of the first three volumes, with the view of showing how the law operated in early times. The cases of the greatest

severity were not in early days with regard to church-rates; they were principally with regard to non-attendance at the parish church, attendance at their own meetings, and refusing to swear. Those were the harshest cases; but they would be irrelevant to the present subject.

2997. Sir *J. Duckworth.*] What is the date of the first two volumes?—From about 1650 to 1680, I think.

2998. Sir *D. Dundas.*] The first two volumes seem to be copied from other documents?—They are contemporaneous copies from the different documents as they came in. I am not certain that any of the original bundles of papers are preserved; but for the last 50 years the returns from the different counties have been signed in each case by the clerk of the locality. You will, by the volume now produced, see the different manner in which they are kept.

2999. *Chairman.*] Will you be good enough to read those cases which you have selected?—The cases which I am now about to read were taken, I should observe, not with reference to special hardship, but in the difficulty of making a selection from so large a number. I examined the indices, and went through them, and these are taken as including most of the cases which ended in imprisonment or in excommunication. There are besides them a vast multitude of minor cases, in which it appears that small articles of furniture, and occasionally live stock, had been taken without any warrant at all. During the first 20 or 30 years, the churchwardens would seem very frequently to have simply helped themselves to that which was ready to their hand, without going through any proceeding whatever of a legal character. In the year 1656, 1st vol. p. 240, "Ralph Charles, of Risdon, 12 weeks' imprisonment for refusal to pay church-rate, and for bread and wine." Afterwards, in the same year, suffered distraint for a similar demand. Liberated after imprisonment of 12 weeks, demand having been paid unknown to him by a neighbour. He could not cause it to be done for him, of course; but in this instance a neighbour, not a member of the Society of Friends, seems to have felt pity and liberated him. "1659, Henry Pavit, of Sawbridgeworth, committed for demand of 2*s.* 6*d.* 1663, John Moor, of Wool Hill, Haltwhistle, Northumberland, distrained upon for a claim of 9*s.* Took heifer worth 20*s.*" This was for the repair of the church, or, as it is expressed, "steeple or bell-house."

3000. Sir *D. Dundas.*] I see in your book, "Church-rate, so called;" is there any reason why you should not allow the name of "Church-rate"?—I am much obliged to Sir David Dundas for affording me an opportunity of giving that explanation, because I have frequently spoken of it without any qualification at all. The reason of that is, that the strict scriptural sense of the term "church," as being the company of the faithful, is the one which our body always has adopted, and it considers that the designation of the church-house by the name of the congregation that meets in it is not strictly correct; and, therefore, as this is not a rate for the repair of the church, but is a rate for the repair of the church-house, those words have been introduced.

3001. It is *secundum sensum imponentis?*—Exactly so. Then about the same time, the date is not exactly given, the same person, for not paying "Peter Viccar's Reader," 12*s.*; took a horse worth £3 10*s.*; ditto for not attending church, he then being in prison on the former account, 9*s.*; 1663, Thomas Everden, of Canterbury, Ann Young and Elizabeth Cox, excommunicated for not attending church, and not paying thereunto. In the same year, John Leukin and John Gilbert, being at a meeting to worship in Richard Tregenner's house, about the middle of the ninth month, were haled out by a constable and others, and carried before Jonathan Trelawney, called a justice of peace, and were by his warrant sent to the gaol of the castle at Launceston, and continued prisoners about seven or eight weeks. In 1664, I find an entry rather illustrative, I apprehend, of the verbal objection which has been alluded to; Thomas Pentford, for not paying 3*d.* towards "the mass house." As it was not in Romish times, it must evidently have been from a feeling that the public religion, as it was then exercised, partook of the character of the mass; I have taken the expression from the original record, and that seems to me to be the interpretation of it. This was for not paying 3*d.*; kept prisoner more than three years and a half in the common gaol of Winchester, where he died. 1664, Thomas Walter suffered in like manner for not paying, but was kept much longer in prison; "he eventually suffered distress with two others (Mary Lunn and John Bishop) for small sums demanded," (Besse.) 1664, John Church, of Tenterden, committed to Dover Castle for non-payment of 6*s.* church-rate. Some of these may not appear very harsh in their terms, but I read them straight forward as I have taken them.

1664, Richard Johnson, Sephton, Lancashire, summoned to the Bishop's Court for refusing to pay 14*s.*, and committed for non-appearance to Lancashire gaol.

3002. Is that for church-rate?—That is for church-rate; imprisoned two weeks and obtained release on appeal. I suppose there was some error in the proceedings. It was not an unfrequent thing, as would appear in the trial of William Penn and William Mead, and many other great cases, that where there were legal objections independently of the conscientious objection, members of our Society have not felt themselves restrained, whilst pleading the great constitutional and conscientious objections, from showing error in the indictment, or any other proceedings.

3003. I fear the Friends at that time had no eminent Quakers at the bar?—There were no Quakers at the bar then; only two had been called previously to myself.

3004. I observe also that the Friends do not object, as appears by one of the instances to which you have referred, to the payment for which they are imprisoned being made by another person for them?—The fact is, that they would entirely object in any degree to taking part in it; but in several of these instances of long-continued imprisonment it appears that other persons have come without their cognizance, entirely unconnected with them, and have paid the amounts.

3005. Were these other persons Friends, or members of the common community?—In no instance whatever were they Friends. The claim of charity towards their neighbours would be considered as by no means a sufficient reason for violating what they regard as their religious duty. It must be understood that in no instance is this payment by another a payment by a Quaker, but by a neighbour unknown to the party.

3006. *Chairman.*] They are as passive in going out of prison as in coming into it?—Just so.

3007. Sir *D. Dundas.*] If a Quaker were to make such a payment, in what light would he be regarded by the rules of your body?—He would be considered as a delinquent, and would in all probability be disowned.

3008. Sir *C. Douglas.*] In those cases where there has been a rate voluntarily collected, where animosities and heartburnings have occurred in consequence of the attempt to collect the rate compulsorily, have members of the Society of Friends contributed?

—No. Not out of stinginess, but because their objection to the rate is not merely on account of its being compulsory, but on account of its being for purposes and for the maintenance of a worship from which they conscientiously dissent. I proceed with my selection of cases. In 1664 John Penford, of Kierby, Leicestershire, was sued in the Bishop's Court for refusal to pay church-rate and surplice-rate; sentenced to excommunication and two years' imprisonment, and then "put forth by the gaoler." No further explanation is given. In 1671 there are several instances for small demands: John Minchall, of Sankey, for refusing 3*d.*; Samuel Barrow, 6*d.*; Thomas Taylor, of Penketh, 3*d.*, for "church leyes," were cast into prison, where they remained about 15 weeks. Robert Barton, of Bold, for refusing 1*s.* 6*d.*; George Birth, of Sankey, 1*s.* 3*d.*; Thomas Barnes, 10½*d.* for "church leyes," were cast into prison, where they remained about six months.

3009. Sir *D. Dundas.*] Can you inform the Committee whether at that time it was the custom of the Society of Friends to bury in the churchyard of the parish?—Not at all.

3010. Has it been their practice from the first to bury in their own private grounds, so to speak?—It has been our habit, from the first, to abstain entirely from burial in the public churchyard; and previously to our possessing distinct burial grounds, burials not unfrequently took place in the gardens and the orchards belonging to the individuals interested; but at a very early period there was liberal provision made according to their means.

3011. What do you call an early period?—Within 10 or 15 years, certainly, of the rise of the Society. I ought, perhaps, to mention, in reference to that, that there are no burial fees whatever; that no charge is made for the using of the ground; and of course, as I mentioned with reference to another subject, there is no charge in connexion with any religious rite; and that not merely for our own members, but where, for any particular object, those who have been connected with the Society by relationship or otherwise, are desirous of being interred in our ground. To use the expression of the law of Cnut, there is no soul scot; and at the time of the plague in London, our burial grounds were very largely used for the public.

3012. *Chairman.*] Will you continue your statement?—Samuel Barrow and Robert Barton were a second time imprisoned, from the 26th of the twelfth month, 1671, to the 18th of the sixth month,

1673. In 1673, John Barrington was excommunicated in the Bishop's Court, Canterbury. In 1675, John Moor, for not paying steeple-house repairs, was sent to Hertford gaol by a writ of significavit. 1675, John Baldock, Wainfleet, many years a prisoner in Lincoln Castle, on the bishop's writ, for refusing to pay for repairs of bishop's house, called Church. 1676, Thomas Loveday and his three sons were presented for a parish church levy, 18*s.* 1½*d.* for land thought to be not rateable by law. Two of the sons were not occupiers, and therefore certainly not rateable; yet all were excommunicated, and a writ issued against them. 1677, Fourteen prisoners presented at the Bishop's Court at Winchester, for not paying steeple-house repairs, and soon after pronounced excommunicate. Three were imprisoned (two men and one woman), and remained in prison about a month; released by the bishop. 1679, John Moss, for steeple-house repairs (*vide* 1682). 1679, James Smith, of Poulton, committed to Cheder Castle by the justices of the peace, on a bishop's warrant, for refusing to pay towards a "steeple-house leyes;" kept there at least three years. In the same year, L. Child, Abraham Bell, and Mary Bell, widow, excommunicate and imprisoned for refusing to pay "steeple-house repairs." In 1680, Robert Hopkinson of Moulton, afterwards of Weston, was sued by *excommunicato capiendo* for not paying a steeple-house tax. The officers would not take him, but finding that outlawry was intended, he tendered his body and became a prisoner. In the same year four Friends at Cambridge, assessed at 3*s.* 6*d.*, had been detained six years in prison for "refusal of payment of 3*s.* 6*d.* apiece for repairs of steeple-house." One Friend at Downham, assessed at 1*s.* 4*d.*, also detained six years in prison. In 1682, John Moss and James Brown are mentioned amongst four old prisoners in Hertford Gaol, for not paying steeple-house repairs (*vide* 1679, where this John Moss's committal is mentioned.) 1683, Thomas Heads, for a claim of 1*s.* 8*d.* The officers ransacked his house, and took to the value of 30*s.*, taking bedclothes from under his wife in childbed. In the same year, Thomas Hasdale and Daniel Abbott, of St. Ives, had their goods distrained for three months' absence from church. In the same year, "Prisoners in the Castle of Gloucester:" the first mentioned is Matthew Andrews, above five years, for 16*d.*, to "amend the steeple-house." Ultimately he died in prison, probably on a subsequent commitment. The second is Nathaniel Ogburn, above

four years, for same reason. 1687, George Birch and Peter Barnes, in Lancaster Gaol, committed to Lancaster Gaol by a writ *de excommunicato capiendo.* In $\frac{1695}{1696}$, 14th first month, William Freer and John Jackson, both of Bilsdale, committed to York Castle by writ *excommunicato capiendo*, "for a steeple-house tax;" released 19th first month, $\frac{1697}{1698}$, by motion in Chancery, on account of some error in the significavit. In 1696, Robert Belson, of Ash, in Surrey, was committed a prisoner on a writ *de excommunicato capiendo*, for a "steeple-house rate," and kept two years and five months. In the same year, Evan Owen, Caermarthenshire, was a prisoner for not paying "steeple-house rate," by writ *de excommunicato capiendo.* In 1697, Richard Davies, of Rhydalt, Denbighshire, committed to Ruthin; remained three months. In 1699, 17th fourth month, John Gopsill, of St. Olave, Southwark, was committed to Marshalsea Prison on an *excommunicato capiendo.* In 1707, John Gopsill was released by the prosecutor's successor, but not exonerated from the original cause of prosecution. In the same year, 19th fourth month, William Townsend was committed to the Marshalsea, on a writ *excommunicato capiendo*, and on 15th of tenth month in same year discharged on supersedeas, for error. In 1700, John Peddle and George Bisgrove, of Machelney, prisoners in Ilchester Gaol, on a writ *de excommunicato capiendo.*

3013. Sir *D. Dundas.*] Are all those cases upon church-rate?—They are, with an exception or two in which a different cause of prosecution is stated in my answer; they are merely taken as a specimen from the first two or three volumes. I could not presume to bring forward anything like an epitome of the 42 volumes, and I thought that the best plan was to select indiscriminately those at an early period, and then to give the last five years in a very brief summary, to which I will presently advert, and the year 1850 *in extenso.*

3014. I understand you to give these cases, not at all by way of showing that the persons who were put in gaols or were sufferers from what happened could not pay, but that they would not pay for conscience sake?—Clearly so; not only could they pay, but I am not denying that in many of the cases the thing was lawfully done. I am not bringing them forward as proofs of an illegal use of the power, but showing the oppressive character of the law, and

how it bears upon all classes of society, the rich as well as the poor. The next piece of evidence which I would put in is in a tabular form ; it is very important, because it illustrates the remark which I made with reference to the imposition running parallel with the obligation to attend the national worship. It is cases of imprisonment and prosecution for non-attendance on the national worship, and not communicating, from 1660 to 1680 ; there were 712 cases in the course of those 20 years, not for feasance, but for non-feasance, for the simple act of non-attendance, of which 153 resulted in imprisonment, and 480 in distraint. (*The Witness delivered in a Paper, marked* (A.)

3015. *Chairman.*] What further information have you to give the Committee?—I have a summary of the last five years; of course I need not say without imprisonment confined to church-rates exclusively, giving the number of cases in each year, and the amounts distrained.

3016. Sir *D. Dundas.*] Will you give us the number in all the years?—In 1846 there were 317 cases; in 1847 there were 379 cases; in 1848 there were 283 cases; in 1849 there were 353 cases ; and in 1850 there were 329 cases.

3017. In England and Wales?—Yes. (*The Witness delivered in a Paper, marked* (B.) The next document is a simple copy of the cases of 1850, with all the different places in which the cases have occurred.

3018. *Chairman.*] Applicable to church-rates?—Applicable exclusively to church-rates. (*The Witness delivered in a Paper, marked* (C). I was about to mention that it may seem that the amount of cases is but small, and that, considering the size of the body, it is remarkable that there should be less than 400 cases perhaps in the year. I ought to mention, in the first place, that the body is probably smaller than the Committee may be aware of. I think it is right that the smallness of our body, numerically, should be known. I hold in my hand the return of the late census, which marks the attendance, including, in some instances, those who are not strictly in membership with us. It gives the morning and afternoon attendance on the day on which the census was taken. The aggregate amount for England, Wales, and Scotland, of the morning attendance at 343 meetings, is only 13,361 ; therefore, in all probability, though we have no actual census of the population, it must be put at under 20,000.

3019. Sir *D. Dundas.*] How many occupations would that give you?—That I do not know at all.

3020. Are there many Quakers in Scotland?—Very few, indeed! I think the attendance at the different places of worship is confined to 116; they are extremely few, and in very few places, in Scotland.

3021. Mr. *P. Carew.*] Can you tell whether the Society is on the increase or the decrease?—I think it is not on the increase, certainly. I thought it right to mention those figures as bearing on the cases of suffering. It will be seen, that whilst we do not bring forward our cases like the great Braintree case (where there may be occasion for it, I am not undervaluing the services of our fellow Dissenters in exciting attention to the subject), there is a large amount of passive suffering. The apparent smallness of the number of cases is partly explicable by the smallness of the body, and still more by another fact with regard to a number of large places. It is possible the Committee may have had that fact supplied from other Dissenters. We do not at all profess to give information as to large towns in general, but that is one portion of our evidence which we have thought it right to go into. When we know that there are members of our Society in towns such as Newcastle and Wakefield and Huddersfield, from which towns we have had no returns of distraints for church-rates, we have thought it right to institute an inquiry into the circumstances. I will just mention, with reference to a few of the towns which present no returns, that in Newcastle, Plymouth, Wakefield, Leeds, and Halifax there has been no rate at all; in Leeds and Halifax there has been a voluntary subscription. In Leicester all the parishes but one refused a rate; that one granted a rate until last year; it was then out-voted, and they have since attempted, but abandoned the minority rate.

3022. Sir *D. Dundas.*] What is the evidence which you are giving?—It is simply the result of a correspondence with our own body, in answer to the query, "How is it that there are no returns of distraints for church-rates from these towns?" It is not brought out by any circulars sent to the towns generally in order to furnish evidence upon this question; but when I am putting in evidence a table, for instance, of the last five years, and especially a full statement of the cases in the last year, there appear to be chasms, with respect to which we have thought it right to correspond

with our members in the country in order to explain them. Therefore that will not afford a solution with regard to the country generally; but it will afford a solution with reference to those towns in which the Quaker returns have been made. In Reading, one parish out of three refused a rate. In Dover it was merely that there was an interval without a distraint for the rate. In Northampton three out of four parishes refused a rate. At Huddersfield there has been no rate for more than 30 years. In North Shields there was a rate but no distraint. At Liverpool there was a rate; but there seems to have been an appreciation of the religious views of our Society, and therefore they very considerately did not enforce any distraint. At Bradford the rate was refused; a minority rate has since been enforced. In Brighton the same course has been pursued, but the minority rate is in litigation in the Ecclesiastical Court. At Sheffield the rate was refused. At Carlisle it was refused 10 years ago, and subsequently collected by subscription. At Stockport there has been no rate for 25 years, under rather particular circumstances, I believe. At Macclesfield there was a rate; but at Nottingham, three out of four parishes refused a rate. The following is an extract from a letter received from that town: "In the largest parish (Mary's) in this town, rates have been refused for nearly, if not fully, 20 years. In one of the two others (Peter's), a rate has been agreed to for putting the graveyard-wall in good repair, and I think recently a rate has been granted to repair the building; a subscription was proposed. In the other parish (Nicholas) rates have been refused during a long period. This mode of compelling the Episcopalians to meet their own expenses has greatly added to their zeal and efficiency as a religious association."

3023. Sir *C. Douglas.*] Have you any return from Birmingham? — In Birmingham also, and in Rochdale and Middlesborough, the rate has been refused. In Warrington there is a small rate, not enforced against Quakers, "the general feeling of the town being that, as they support their own poor, they ought not to be required to pay church-rates."

3024. Or Coventry, or Warwick?—I am not clear whether they are in the return.

3025. You are aware that the list which you have given does not by any means include all the places where there have been voluntary subscriptions, or rates refused?—Certainly not; it was

merely given with the view of explaining the absence of returns, as connected with our body, from some of the places.

3026. Are you aware whether there are places from which you have had no return, in which there are members of the Society of Friends?—I think it is very likely.

3027. *Chairman.*] I think you have some evidence to give the Committee with regard to instances of refusal by magistrates to include several cases in one warrant?—Yes; there are several cases of that kind, and they are not confined to instances in which the magistrates have refused to include several defaulters in one warrant, but there are also cases in which they have insisted upon several warrants against the same defaulters, where there were claims for two or three years, the refusal being but too evidently for the purpose of multiplying fees. (*The Witness delivered in a Paper, marked* (D.) On that subject I should like to be allowed to put in a case and opinion of Lord Abinger and Lord Denman, when at the bar, the latter being then Attorney-general, on the validity of including several cases in the same warrant, which opinion has been extensively diffused among magistrates. In some instances it has been attended to, but in others they regard it as a perquisite for their clerks. There are several instances in the list which I have last put in. I would refer to Nos. 3 and 28 particularly, in which there are several warrants against the same defaulters merely for successive years. (*The Witness delivered in a Paper, marked* (E.) Another point relates to the 10*s.* There is a provision, which I mentioned when citing the statute of 1 Geo. 1, c. 6, which authorizes the magistrates to give to the party making the complaint costs not exceeding 10*s.*; in a great many instances this 10*s.* is simply added by the magistrates to the other expenses as a perquisite for their clerks, and the consequence is that though even the individual amount may not appear very large, yet where the members of our Society are numerous the perquisite is very considerable to the clerk, as well as to the constable or beadle, or whoever it is who makes the collection. In the parish in which I myself reside, Tottenham, in Middlesex, in the year 1840, there were 27 distraints upon the members of our religious Society for church-rates alone, and the mere fees, upon a most simple and inexpensive process as it ought to have been, amounted to £23 4*s.* The distraints are made, where a number are residing near together, with comparatively very little expense and trouble; and if there

were any disposition on the part of the magistrates to cut down the expenses, further relief might be afforded. In the year 1841 there were 57 distraints, and the mere expenses (I am not now speaking of the loss of property, which was very much greater, of course, on account of the depreciation of the goods that were sold) were £39 2*s*. 6*d*.

3028. Sir *D. Dundas*.] You mean the costs? — The mere costs.

3029. *Chairman*.] Is it felt to be a very great mortification by members of your community to be treated as criminal offenders? —I think that in many instances the religious grounds of our procedure are so appreciated by considerate persons, that we do not lose caste on account of it. At the same time there is a considerable mortification, more especially to those who are moving in a certain class in society, with regard both to their neighbours and to their dependents.

3030. Have you any example which you can give the Committee of that? — An instance occurred very lately, under my own observation, of a young man, a respectable professional man, who was just setting out in life forming a good connexion; he required a house for residence, and in taking it he mentioned to the agent of the nobleman who let it to him that he should not be able to pay the rate, but that the law would take its course as usual. He is at present under serious apprehension, whilst he is performing the duties of a good tenant, of being evicted by the nobleman, on the simple ground that he cannot think of having a house of that description disgraced.

3031. Are you prepared to offer any remedy to the Committee for the existing evils arising out of church-rates?—I feel great difficulty in suggesting anything of the kind, and very much on the ground which I have already stated with regard to the payment of the demand itself. If we could in any way take part in the demand, we should prefer directly paying it to doing anything oblique or circuitous. To suggest how fetters might be devised of an easier description, would in fact be compromising the principle. All that I feel that I can do on that subject, rather in my individual character than as representing the Society of Friends, is just to refer both to the course adopted, and also to the discussions which took place when the Irish vestry cess was abolished, and the burthen thrown, according to the provisions of the canon law,

to which I referred at the beginning of my examination, upon the ecclesiastical fund which existed. I need not, of course, refer to the details of that provision; it seems a very simple one.

3032. The money was supplied by the Church Building Commissioners, was it not? — The money was supplied by the Church Temporalities Commissioners, I think; it was made a charge upon the ecclesiastical revenues, which is very much the principle of the canon law (*see* Decretal Gr. Lib. III. Tit. 48, cap. 1 & 4). I rather throw that out in my individual character; of course it is not a mode by which we should contribute at all to it, but I merely mention it as an ecclesiastical remedy for an ecclesiastical grievance; and I should like, with reference to that view, to mention the opinion of Doctor Burton, the canon of Christchurch, who has stated in his remarks upon the subject, what appears to me to be very pertinent. He says, "If a person is not a member of the Church of England, I can hardly think it right to make him pay to the expense of the fabric, or for any of the appendages of a worship in which he takes no part."

3033. Sir *D. Dundas.*] Doctor Burton was a person of great authority in his time? — Of the Church of England.

3034. Regius Professor of Divinity?—Yes. I also observe that it was distinctly stated, and I think not denied, in the discussions on that subject, that the Primate of Ireland, and the clergy of the diocese of Armagh as a body, admitted the necessity of the abolition of vestry cess. Now, I am quite aware that the circumstances of Ireland and of England in degree may differ, but in principle they seem to me to be the same in regard to that which I venture to state as the basis of the common law liability to the repair of the church, namely, the homogeneousness of the faith of the people.

3035. Assuming the principle of a church-rate, have you considered whether if the rate were collected as a parochial rate along with the other parochial rates, there would be the same objection on the part of Dissenters, or if you speak in the name of the Society of Friends on the part of the members of the Society of Friends, to the payment of money towards the fabric of the church; in fact, towards general parochial purposes, of which the repair of the fabric of the church would be one? — I think that it would place the members of the Society of Friends as a body, and especially the individuals of them in their separate character, under

very considerable difficulty. I am aware that there are some cases slightly analogous; I allude to the payment of the chaplains of poor-law unions and the chaplains of gaols out of parochial funds; and in those cases, as a body, the Society of Friends have not refused the payment of the general rate on account of the particular taint, though they have used their best efforts to endeavour either that the burthen should not be imposed, or if it were imposed, that a separate rate should be raised, choosing rather to suffer the difficulty than by any remissness of their own to be at all accessary in the continuance of the burthen. I am not aware that if the rate was a general parochial one, the question would be materially different from that which I have already stated with regard to national taxes. At the same time it would be felt, I may state, as a very great grievance; it would be placing the Society in a condition in which they could hardly bear their testimony, but in which they would feel that indirectly they were contributing to that to which it was neither quite conscionable, nor quite just that they should contribute. I use the term not just advisedly, because as I think the original burden of church-rates was defensible only on the ground of the homogeneousness of the religious opinion of the people of England, so its continuance in any form appears to me unjust; and the injustice would not be really lessened by mixing it up with other demands which are fair and reasonable, and thus endeavouring to hide its real character.

3036. Supposing the circle of the parish were too small, do you consider that it would be less objectionable were it collected in the form of a district rate? — I do not see that that can make any difference.

3037. Suppose it was in the form of a national rate? — I think that it falls very much within the category in which I have considered taxes imposed partially for objectionable purposes as falling; I think we should feel ourselves aggrieved, but probably should pay to Cæsar that which Cæsar claimed, though we might regret that he was so ill-advised as to claim so much, and for such an object.

3038. For instance, the income-tax may go partly to maintain war? — Certainly.

3039. The members of the Society of Friends, like good and obedient subjects, do not object to pay to that tax, although they

know right well the purposes for which it may be employed?— I endeavoured to state, in reference to a previous question, what I apprehended to be the distinction; and I am inclined to think that a rate made by the Government for general purposes would be paid, notwithstanding such a misapplication; but we should still feel it a grievance.

3040. You have had great experience in the law, and I dare say a good deal of knowledge of the practice, and how church-rates work in the country; upon the basis of a church-rate can you suggest any change in the law which you consider would work less oppressively or harshly to Dissenters, or, if you please, to the members of the Society of Friends individually? — I think not; it would be a question of detail; and as it will be seen from my previous answers, the objection goes to the principle upon which church-rates are raised in the altered condition of the realm of England since the days of Cnut.

3041. If you can for a moment suppose yourself not to be a Dissenter, I should like to take your opinion, as a lawyer, whether you would continue the proceedings in the Ecclesiastical Courts, so far as you are acquainted with them, in order to enforce church-rates, or whether you would enforce church-rates by another and a less doubtful mode? — I feel very considerable difficulty in placing myself, hypothetically, in the condition of a member of the Church of England; but if I were for a moment so to place myself, I am inclined to think that I should regard the present state of religious discipline in that body, as a Church, or rather the non-existence of it, for any efficient purposes of Christian communion, as one of its greatest evils; and the application of the forms of that discipline to a subject of comparatively so secular a character as the raising of pecuniary rates, I should think as great an evil if I belonged to that Church as I now do.

3042. You know the manner in which the poor-rate, for example, is laid on and is levied? — Yes.

3043. You know that there are distresses for the poor-rate?— Yes.

3044. Do you not consider that that is manifestly a more easy and proper mode of recovering a rate than by the difficult course which must be pursued in the Ecclesiastical Court? — I think so, unquestionably.

3045. Of your own free will, can you give us any advice in the

way of a scheme by which the difficulties with respect to church-rates in courts can be removed, or in some way or other rendered more easy ?—I cannot.

3046. You have not considered it ?—No.

3047. Have you any other suggestions to offer to the Committee ?—I was asked briefly to state the reasons of our objection religiously. I did so as shortly as I could. Perhaps I might be allowed to put in (I do not know whether it would be regular to give it in evidence) the last petition on the subject from our body; it very briefly states the reasons. (*The Witness delivered in a paper marked* (F.)

*Note to No.* 2979.

But though the witness does not claim exemption on this ground, it might fairly be argued that when the Toleration Act confirmed the right of Dissenters to exercise public worship, it sanctioned that for which the Dissenter has to pay a contribution in the nature of a voluntary chapel-rate, or meeting-house-rate, often much greater in amount than the church-rate, and which in fairness ought to be the substitute for his church-rate, as his attendance on his own place of worship is the substitute for his attendance at the parish church, and, in this view, Friends as well as other Dissenters are burdened with two church-rates, and the voluntary one is often much greater than the parochial.

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*** *The Report from which the foregoing Evidence is extracted may be obtained at the Office for the sale of Parliamentary Papers, No.* 6, *Great Turnstile, Holborn. Price* 4*s.* 2*d.*

## Paper (A.)

CASES of Imprisonment and Prosecution for Non-attendance on th National Worship, and not "Communicating," from about 1660 to 168

| Page. | County. | Number of Cases. | NATURE OF SUFFERINGS. | | |
|---|---|---|---|---|---|
| | | | Imprisoned. | Distrained. | —— |
| 13 | Beds | 1 | . . | 1 | |
| 64 | Berks | 1 | 1 | — | |
| 99 | Bucks | 1 | 1 about two years. | | |
| 115<br>127 | Cambridgeshire | 22 | 10 | 12 severely. | |
| 143 | Cheshire | 5 | . . | 5 ditto. | |
| 151<br>165 | Cornwall | 22 | 20 | 2 | |
| 193<br>209 | Cumberland | 231 | . . | 231 | |
| 327 | Derbyshire | 2 | . . | 2 | |
| 356 | Dorsetshire | 2 | 2 | — | |
| 365 | Ditto | 30 | 14 | 16 | |
| 394 | Durham | 32 | . . | 32 | |
| 433 | Gloucestershire | 1 | 1 | — | |
| 449 | Hampshire | 1 | 1 | — | |
| 488 | Herefordshire | 7<br>14 | . . | 7 | 14 excommunicated. |
| 503 | Ditto | 12 | . . | 12 | |
| 517 | Isle of Man | 2<br>and others. | 2<br>and others. | — | |
| 549 | Kent | 4 | 1 | . . | 3 excommunicated. |
| 566<br>567 | Lancashire | 21 | . . | 21 | |
| 590 | Leicestershire | 1 | 1 | — | |
| 595 | Lincolnshire | 11 | 11 on a writ of excommunication. | | |
| | Norfolk | 14 | 13 | 1 | |
| | Notts | 2 | 2 for six years. | | |
| | Oxford | 1 | 1 | — | |
| | Somersetshire | 141 | 22 | 91 | 28 excommunicated. |
| | Suffolk | 6 | 5 | 1 | |
| | Sussex | 10 | 5 | 3 | 2 ditto, and many cite |
| | Wales | 26<br>32 | 12 | 14 | 32 were excommunicated. |
| | Westmoreland | 17 | . . | 17 | |
| | Worcestershire | 4 | 4 | — | |
| | Yorkshire | 36 | 24 | 12 | |
| | | 712 | 153 | 480 | |

N.B.—In some instances the cases are repeated prosecutions of the same individual.

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*The following Petition on behalf of the Religious Society of Friends, for the Abolition of those called Church-rates, was presented to the* HOUSE OF COMMONS, *on the 17th of the 5th month*, 1850.

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TO THE COMMONS OF THE UNITED KINGDOM OF GREAT BRITAIN AND IRELAND IN PARLIAMENT ASSEMBLED.

The Petition of the undersigned, members of the Religious Society of Friends,

Respectfully showeth,

That the Society of Friends has uniformly objected, on conscientious grounds, to the payment of the rates called Church-Rates. Their objection has been apart from political motive or consideration: it has been founded on what they assuredly believe to be the doctrine of our Lord and Saviour Jesus Christ,—doctrine which, when rightly understood and conscientiously acted upon, forms the ground-work of the happiness of man, and the welfare of states.

It is, in the conviction of your Petitioners, contrary to the law of righteousness and truth, that any portion of the community should be compelled to contribute to the support of a system of religious belief and practice which they regard as at variance with the doctrine of the New Testament, and especially that such claims, as in the case of your Petitioners, should be exacted with a serious and oppressive loss of property.

Without enumerating all the objections to the appropriation of the rate in question, your Petitioners would especially mention the assumed consecration of buildings used for divine worship, and of ground set apart for the interment of the dead; the providing of special vestments for the minister; the supplying of bread and wine for what is called a sacrament; and the upholding of a fabric wherein certain doctrines are taught, and usages are upheld, from which they religiously dissent.

It is against these, and other similar appropriations, your Petitioners entertain a strong conscientious objection; and therefore whilst cherishing a warm attachment to the constitution of the Government under which they live, and desiring peaceably to obey the laws of the land where they do not violate the law of God, they would earnestly entreat Parliament to relieve them, by the entire and immediate abolition of the rates called Church-Rates.

Signed by us, members of a meeting appointed to represent the Religious Society of Friends in Great Britain.

*(Signed by Forty-nine Friends).*

*London, the 19th of the 4th mo.*, 1850.